



Trustees' Financial Summary

FY2015-16

Submit ID: 0976-80590612

56 Yellowstone County

0976 Morin Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Kathy Gehring **Phone #:** (406) 259-6093

(Signature)

(Date)

Chair, Board of Trustees: Shawn Roods

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
661	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140850	84.358A
664	Title I - Schoolwide	FEDERAL	05609763116	Federal

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,059.72	18,687.75		4,967.73
02	Taxes Receivable - Real and Personal (120-149)	1,443.80	205.17		
03	Taxes Receivable - Protested (150-159)	381.54	61.50		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32,885.06	18,954.42		4,967.73
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,825.34	266.67		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	31,059.72	18,687.75		4,967.73
52	TOTAL FUND BALANCE/EQUITY	31,059.72	18,687.75		4,967.73
53	TOTAL LIABILITIES AND FUND BALANCE	32,885.06	18,954.42		4,967.73

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
	(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE				
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	(149.11)	15,100.67	181.79	
02 Taxes Receivable - Real and Personal (120-149)	54.48			
03 Taxes Receivable - Protested (150-159)	21.50			
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	(73.13)	15,100.67	181.79	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)	75.98			
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	(149.11)	15,100.67	181.79	
52 TOTAL FUND BALANCE/EQUITY	(149.11)	15,100.67	181.79	
53 TOTAL LIABILITIES AND FUND BALANCE	(73.13)	15,100.67	181.79	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			918,879.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			918,879.47	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			918,879.47	
52	TOTAL FUND BALANCE/EQUITY			918,879.47	
53	TOTAL LIABILITIES AND FUND BALANCE			918,879.47	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20.06	43.09		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20.06	43.09		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	20.06	43.09		
52	TOTAL FUND BALANCE/EQUITY	20.06	43.09		
53	TOTAL LIABILITIES AND FUND BALANCE	20.06	43.09		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,808.66			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	28,808.66			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	28,808.66			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	28,808.66			
53	TOTAL LIABILITIES AND FUND BALANCE	28,808.66			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		888.04		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		888.04		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		888.04		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		888.04		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		888.04		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	80,621.31	77,698.46
	1510 Interest Earnings	371.95	335.02
	1900 Other Revenue from Local Sources	633.13	936.48
	3110 Direct State Aid	134,571.59	134,609.49
	3111 Quality Educator	12,168.00	12,452.00
	3112 At Risk Student	3,073.55	4,224.03
	3113 Indian Education For All	1,020.00	981.36
	3114 American Indian Achievement Gap	8,600.00	7,585.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	7,612.50	10,932.27
	3116 Data For Achievement	750.00	940.00
	3118 Natural Resource Development	958.98	1,511.21
	3120 State Guaranteed Tax Base Aid	34,539.80	39,538.00
	3444 State School Block Grant	13,170.59	13,170.59
	3445 State Combined Fund School Block Grant	1,138.08	0.00
	3446 SB96 Block Grant Reimbursement	638.82	0.00
	3447 SB96 Combined Block Grant Reimbursement	8.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		299,876.97	304,913.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	168,834.25	179,391.98
			2XX	Personal Services - Employee Benefits	25,529.37	27,964.70
			5XX	Other Purchased Services	2,112.98	2,435.12
			6XX	Supplies and Materials	20,419.00	15,596.57
			7XX	Property and Equipment Acquisition	0.00	7,700.00
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	5,140.00	2,935.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	225.00	0.00
		222X	Educational Media Services			
			6XX	Supplies and Materials	569.62	469.19
		23XX	Support Services - General Administration			
			4XX	Purchased Property Services	2,898.93	959.87
			5XX	Other Purchased Services	3,791.66	2,471.67
			6XX	Supplies and Materials	115.66	139.90
			8XX	Other Expenditures	2,244.54	125.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	11,517.62	11,408.42	
		26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits	585.32	1,608.90	
			4XX Purchased Property Services	10,678.19	7,340.16	
			5XX Other Purchased Services	4,599.00	6,508.00	
			6XX Supplies and Materials	8,514.97	5,349.43	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	28,967.00	27,470.50	
			2XX Personal Services - Employee Benefits	1,407.07	3,533.35	
			6XX Supplies and Materials	289.18	145.15	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			5XX Other Purchased Services	325.00	0.00	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	1,053.19	1,040.57	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>299,817.55</u>	<u>304,593.48</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					30,739.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					304,913.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					304,593.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,059.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10,817.35	12,479.14
	1510 Interest Earnings	110.37	109.56
	2220 County On-Schedule Trans Reimb	17,430.65	19,523.43
	3210 State On-Schedule Trans Reimb	17,430.65	19,523.43
	3444 State School Block Grant	1,109.83	1,109.83
	3446 SB96 Block Grant Reimbursement	61.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		46,960.81	52,745.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	48,700.81	48,773.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				48,700.81	48,773.09

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	14,715.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,745.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,773.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,687.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1621 Lunch Sales	1,586.48	1,866.60	
	3220 State Food Services Match	93.14	91.60	
	4550 Federal Child Nutrition	26,337.01	25,100.41	
	4552 Fresh Fruit And Vegetable	2,698.07	2,354.43	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,714.70	29,413.04	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			1XX Personal Services - Salaries	258.59	221.37
			6XX Supplies and Materials	2,439.48	2,133.06
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	11,671.81	13,739.09
			2XX Personal Services - Employee Benefits	586.00	408.67
			4XX Purchased Property Services	388.50	0.00
			6XX Supplies and Materials	14,469.47	12,525.21
			8XX Other Expenditures	807.71	385.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,621.56	29,413.04

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					4,967.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,413.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,413.04 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,967.73 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10.95	4,299.44
	3445 State Combined Fund School Block Grant	0.00	1,138.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10.95</u>	<u>5,437.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	5,786.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>5,786.54</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	199.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,437.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,786.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-149.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 14
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		96.35	99.25
	2240 County Retirement Distribution		47,112.64	44,586.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			47,208.99	44,685.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		28,060.88	29,339.96
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		6,072.80	6,177.40
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		1,514.02	1,057.49
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		4,851.57	4,535.41
	460 Fresh Fruit And Vegetable				
	31XX Food Services				
		2XX Personal Services - Employee Benefits		41.64	35.22
	910 Food Services				
	31XX Food Services				
		2XX Personal Services - Employee Benefits		3,240.56	3,327.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,781.47	44,473.06

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					14,888.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,685.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,473.06 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,100.67 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
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PRC	Revenue	2016 Value
661	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,536.86
664	Title I - Schoolwide	
	4940 Schoolwide Program	35,321.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,857.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
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PRC	Program	Function	Object	2015 Value	2016 Value
661	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			1XX Personal Services - Salaries		9,043.01
			2XX Personal Services - Employee Benefits		4,270.85
			6XX Supplies and Materials		2,623.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		600.00
			661 Subtotal		16,536.86
664	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX Instruction			
			1XX Personal Services - Salaries		14,983.95
			2XX Personal Services - Employee Benefits		7,807.10
			3XX Purchased Professional and Technical Services		6,552.00
			6XX Supplies and Materials		732.00
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		1,243.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		4,002.95
			664 Subtotal		35,321.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					51,857.86



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					181.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,857.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					51,857.86	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					181.79	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
661 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,536.86	16,536.86	0.00
664 Title I - Schoolwide	35,321.00	35,321.00	0.00
Total	51,857.86	51,857.86	0.00

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,643.58	5,542.30
	4820 Federal Impact Aid - Title VIII	343,856.26	354,589.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		348,499.84	360,132.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			6XX	Supplies and Materials	6,999.90	4,539.87	
		21XX	Support Services - Students				
			3XX	Purchased Professional and Technical Services	850.00	3,060.00	
		23XX	Support Services - General Administration				
			4XX	Purchased Property Services	2,485.00	5,840.67	
			5XX	Other Purchased Services	3,416.06	4,913.15	
			6XX	Supplies and Materials	0.00	1,197.65	
			8XX	Other Expenditures	10,900.00	6,294.99	
		25XX	Support Services - Business				
			1XX	Personal Services - Salaries	37,719.00	38,850.96	
		26XX	Operation and Maintenance of Plant Services				
			1XX	Personal Services - Salaries	11,170.00	9,934.45	
			440	Bldg & Grounds Repair and Main Services	1,728.40	6,580.30	
			4XX	Purchased Property Services	2,643.20	5,789.71	
			5XX	Other Purchased Services	5,908.00	0.00	
			6XX	Supplies and Materials	424.40	237.57	
		27XX	Student Transportation Services				
			5XX	Other Purchased Services	271.66	779.47	
		4XXX	Facilities Acquisition and Construction Services				
			7XX	Property and Equipment Acquisition	65,498.76	66,817.00	
	280	Special Education - Local and State					
		62XX	Resources Transferred to Other School Districts or Cooperatives				
			920	Resources Transferred to Other School Districts or Cooperatives	1,440.37	1,311.53	
	910	Food Services					
		31XX	Food Services				
			1XX	Personal Services - Salaries	8,455.80	7,189.24	
			2XX	Personal Services - Employee Benefits	4,960.72	4,995.73	
			4XX	Purchased Property Services	402.75	1,068.45	
			6XX	Supplies and Materials	8,111.75	12,950.70	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					173,385.77	182,351.44	



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					741,098.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					360,132.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					182,351.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					918,879.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	323.62	318.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		323.62	318.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	650.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	351.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	318.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	650.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	20.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	215.34	203.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		215.34	203.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					28,605.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					203.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,808.66	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	11,600.04	12,500.04
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	152,526.52	163,031.04
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	11,504.83	1,258.90
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	510.09	393.52
XX	XXX	26XX	41X Energy Utility Services	5,227.72	4,615.44
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	65,498.76	57,967.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	8,850.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	5,786.54
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,106.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,106.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,368.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,233.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	32,460.53
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,470.50	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,533.35	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	145.15	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	1,311.53
Totals			31,149.00	0.00	0.00	0.00	1,311.53

32,460.53

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1.00	0.00	0.00	0.00	1.00
Land Improvements	15,608.00	0.00	39,467.00	0.00	55,075.00
Buildings	612,200.00	0.00	13,600.00	0.00	625,800.00
Machinery and Equipment	31,475.00	0.00	7,700.00	0.00	39,175.00
Construction in Progress	0.00	0.00	13,750.00	0.00	13,750.00
Totals at Historical Cost	659,284.00	0.00	74,517.00	0.00	733,801.00
Depreciation					
Improvement Accum	7,880.00	0.00	2,754.00	0.00	10,634.00
Building Accum	112,388.00	0.00	18,275.00	0.00	130,663.00
Machinery and Equipment Accum	13,356.00	0.00	2,694.00	0.00	16,050.00
Total Accumulated Depreciation	133,624.00	0.00	23,723.00	0.00	157,347.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	525,660.00	0.00	50,794.00	0.00	576,454.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	770.00	0.00	0.00
Operations and Maintenance (26XX)	299.00	0.00	0.00
Unallocated	22,654.00	0.00	0.00
 Total Depreciation for FY2016	 23,723.00	 0.00	 0.00

*** Has comment.



Trustees' Financial Summary

FY2015-16

Submit ID: 0976-80590612

56 Yellowstone County

0976 Morin Elem



Trustees' Financial Summary

FY2015-16

Submit ID: 0976-80590612

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	58,069.39	18,017.10	0.00	76,086.49
Net Pension - TRS	243,951.00	31,964.00	0.00	275,915.00